#### CERTIFICATE

To the Clerk of McPherson County, State of Kansas We, the undersigned, officers of

#### City of Canton, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

(5) the Amoun	11(3) 01 2017 7	id valore	20	018 Adopted Budg	
			1	Amount of	County
			D 1 4 4 4 4	2017 Ad	100 0075
		Page	Budget Authority		Clerk's
Table of Contents:	C-2018	No.	for Expenditures	Valorem Tax	Use Only
Computation to Determine Limit	for 2018	2	-		
Allocation of MVT, RVT, and 16	/20M Venicle	3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
		-			1
<u>Fund</u>	K.S.A.	-	(01.515	120 572	
General	12-101a	7	681,515	139,573	
Debt Service	10-113	8	90,938	60,000	
		8			
0 (177)		-	00.144		
Special Highway		9	98,144		
Special Equipment		9	78,115		
Special Park & Recreation		10	15,510		
Sewer		10	229,928		
Water		11	293,728		
Trash		11	66,000		
Capital Improvement		12	76,415		
		12			
		<u> </u>			
12.24					
			1 (20 202	100 570	
Totals Election Required - Review HB20	188 Tamplete	XXXXX	1,630,293	199,573 No	County Clerk's Use Only
Budget Summary	лоо теприие.	13		INU	County Clerk's Ose Only
Neighborhood Revitalization Reb	ate	15			Nov 1, 2017 Total
Assisted by:	elene.		<u>.</u> 		Assessed Valuation
D. Scot Loyd, CPA, CGFM, CFE	CGMA	N	11 01 11	2.	
Jan Nolde, CPA, CFE, CGMA		las	IL. Matts	30	
Address:		V	10	1	
Swindoll, Janzen, Hawk & Loyd,	LLC	M	notubil	1	
123 S. Main		4	100		
McPherson, KS 67460		1)	1		
Email:		1	1: 1		
scotloyd@sjhl.com jannolde@sjl	ıl.com	100	they Morgan		
Attest: 10 -16 -	2017		1//		
dollie O Male	ou		7 0	_	
County Clerk	1		Gov	verning Body	
The second secon					

## Computation to Determine Limit for 2018 Base Levy

193,340 1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page) 2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page) 2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page) 2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page) 193,340 3) Net Tax Levy (Base) Percentage Adjustments 2,707 4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains) 6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document) 2016 Personal Property Valuation (From June 15th County Clerk Valuation Document) Increase in Total Personal Property Valuations (cannot be less than zero) 7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document) 8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document) 9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document) 1,870 10) Total Assessed Value of Adjustments 11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document) 4,056,693 0.05% 12) Adjustment Percentage (Line 10 Divided by Line 11) 89 13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage) 2,796 14) Total Percentage Adjustments **Increased Tax Revenues Adjustment** 15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page) Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page) 0 Difference Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016) 17) Property Tax Revenues Spent on Special Assessments in 2018 Budget 18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget 19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget

20)	) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		
21)	) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	115,000	
	Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	101,000	
	CPI Adjustment - 1.4%	1414	
	Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	102,414	
	Increased Law Enforcement Expense in 2018 Budget		12,586
22)	) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	4,057	
	Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	3,930	
	CPI Adjustment - 1.4%	55	
	Fire Protection Expenses - 2107 Budget (Indexed by CPI)	3,985	
	Increased Fire Protection Expense		72
23)	Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		
	Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)		
	CPI Adjustment - 1.4%	0	
	Emergency Medical Expenses - 2107 Budget (Indexed by CPI) Increased Emergency Medical Expense	0	0
	Total Increased Tax Revenue Adjustment	-	12,658
	Levy on Behalf of Another Political or Governmental Subdivision		
			and make and the other
			4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
24)	Library Levy 2018 Budget		
,			
	Recreation Commission Levy 2018 Budget	=	
240	Other Governmental Levy 2018 Budget		
		*	***************************************
25)	Total Levies on Behalf of Another Political or Governmental Subdivision	-	0
	a second		
26)	Total Computed Tax Levy		208,794
	Page 2b		

# Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		All	location for Year	2018	
for 2017	Tax Year 2016	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	117,447	16,225	271	86	229	114
Debt Service	75,893	10,485	175	56	148	74
TOTAL	193,340	26,710	446	142	377	188

County Treas Motor Vehi County Treas Recreations County Treas 16/20M Ve	al Vehicle Estimate	446	142_		
County Treas Commercia	l Vehicle Tax Estimate		_	377	
County Treas Watercraft	Tax Estimate			1	188
Motor Vehicle Factor	0.13815	-			
	Recreational Vehicle Factor	0.00231			
	16/20M Vehic	cle Factor	0.00073		
		Commercial Ve	hicle Factor	0.00195	
		,	Watercraft Factor	r	0.00097

#### Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2016	2017	2018	Statute
General	Special Equipment	0	10,000		KSA 12-1, 117
Sewer	Special Equipment	0	5,000	5,000	
Water	Special Equipment	0	5,000	5,000	
General	Capital Improvement	6,066	0	20,000	KSA 12-1, 118
	-				
	Totals	6,066	20,000	40,000	
	Adjustments*				
	Adjusted Totals	6,066	20,000	40,000	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

City of Canton, Kansas

2018

#### STATEMENT OF INDEBTEDNESS

609 E	Date	Date	Interest	2 8	Beginning Amoun				unt Due		unt Duc
Type of	of	of	Rate	Amount	Outstanding		e Due		017		18
Debt	Issue	Retirement	%	Issued	Jan 1,2017	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G.O. Bond Series 2013	5/23/2013	10/1/2033	13.25	520,000	460,000	4/1, 10/1	10/1	11,500	20,000	11,300	20,000
G.O. Bond Series 2014	5/29/2014	12/1/2024	1.9-2.9	218,000	180,000	6/1, 12/1	12/1	4,393	20,000	3,893	20,000
Total G.O. Bonds					640,000			15,893	40,000	15,193	40,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Water Pollution Ctrl	7/27/2004	3/1/2026	2.73	288,228	155,882	3/1, 9/1	3/1, 9/1	4,539	14,423	4,106	14,856
				***************************************							
Total Other			-		155,882			4,539	14,423	4,106	14,856
Total Indebtedness					795,882			20,432	54,423	19,299	54,856

#### STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2017	Payments Due 2017	Payments Due 2018
First Street Water Line Lease	1/28/2016	60	3,85	115,000	95,577	23,222	25,331
						-	
Totals				1311 DWH 150000	95,577	23,222	25,331

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accountant's Compilation Report and Summary of Significant Assumptions

Page No. 6

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	344,757	370,766	325,998
Receipts:			
Ad Valorem Tax	168,555		xxxxxxxxxxxxxx
Delinquent Tax	8,749	1,500	1,500
Motor Vehicle Tax	26,693	26,537	16,225
Recreational Vehicle Tax	510	625	271
16/20M Vehicle Tax	0	168	86
Commercial Vehicle Tax	561	291	229
Watercraft Tax		186	114
Gross Earning (Intangible) Tax	0	0	523
LAVTR	0	0	C
City and County Revenue Sharing	0	0	
Local Alcoholic Liquor	2,476	2,108	2,496
Local Sales Tax	89,324	90,000	90,000
Franchise Tax	28,242	28,000	28,000
Licenses	1,253	1,000	1,000
1% Sales Tax for Streets	67,698	60,000	60,000
Police Fines	7,147	5,000	5,000
Special Assessments	231	500	500
Hess Pool	4,302	3,500	3,500
Community Center Rent	1,735	1,200	1,200
Economic Development-McPherson Co.	1,226	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,286	1,300	1,300
Neighborhood Revitalization Rebate	TANK TO THE PARTY OF THE PARTY		0
Miscellaneous	8,505	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	418,493	343,362	215,944
Resources Available:	763,250	714,128	541,942

Resources Available: 763,250 714,128

See Accountant's Compilation Report and Summary of Significant Assumptions
Page No. 7

#### City of Canton, Kansas

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Resources Available:	763,250	714,128	541,942
Expenditures:			
General Administration	188,464	228,800	248,800
Police Department	67,768	79,000	115,000
Fire Department	3,885	3,930	4,057
Street Repair & Maint.	33,684	20,000	30,000
McMurray Ball Park	3,307	4,400	4,400
Hess Pool	27,514	35,000	70,000
Street Lights	1,065	10,000	10,000
Parks and Recreation	10,204	7,000	(
Sub-Total detail page	335,891	388,130	482,257
2013 GO Bond Principal-Streets	20,000	0	
2013 GO Bond Interest-Streets	11,700	0	(
2014 GO Bond Principal-Streets	20,000	0	
2014 GO Bond Interest-Streets	4,893	0	
			199,258
Cash Forward (2018 column)			199,238
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	392,484	388,130	681,515
Total Expenditures			XXXXXXXXXXXXXXXX
Unencumbered Cash Balance Dec 31	370,766 616,189	654,717	681,515
2016/2017/2018 Budget Authority Amount		ppropriated Balance	081,312
		e/Non-Appr Balance	681,515
	Total Expolution	Tax Required	139,573
			,515
Del	inquent Comp Rate:	0.0%	

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2016	Estimate for 2017	Year for 2018
Expenditures:			
General Administration			
Personal Services	97,869	100,000	109,00
Contractual	80,848	93,000	93,00
Commodities	8,990	13,000	13,00
Capital Outlay	0	9,000	
Tfr to Special Equipment	0	10,000	10,00
Community Center	757	3,800	3,80
Tfr to Capital Improvement	0	0	20,00
Total	188,464	228,800	248,80
Police Department		(0.000	(2.00
Personal Services	58,481	60,000	62,00
Contractual	2,853	10,000	10,00
Commodities	6,434	9,000	9,00
Capital Outlay	0	0	26,00
Radio's	0	70,000	8,00
Total	67,768	79,000	115,00
Fire Department	3,885	3,930	4,05
Contractual	3,863	3,730	4,00
	2.005	2 020	4.05
Total	3,885	3,930	4,05
Street Repair & Maint.	16 600	10,000	10.00
Contractual	16,683	10,000	10,00 20,00
Commodities Transfer to Capital Improvement Fund	10,935 6,066	0	20,00
Total	33,684	20,000	30,00
McMurray Ball Park			
Personal Services	2,694	2,400	2,40
Contractual	613	2,000	2,00
Total	3,307	4,400	4,40
Hess Pool	2,207	,	,
Personal Services	14,687	20,000	20,00
Commodities	12,827	15,000	15,00
Capital Outlay	0	0	35,00
Total	27,514	35,000	70,00
Street Lights		T	10.00
Commodities	1,065	10,000	10,00
		Alleria de la companya della companya della companya de la companya de la companya della company	
Total Parks and Recreation	1,065	10,000	10,00
Contractual	10,204	7,000	
Total	10,204	7,000	
Page Total	335,891	388,130	482,25

(Note: Should agree with general sub-totals.)

#### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan I		0	20,000
Receipts:			
Ad Valorem Tax		75,893	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			10,485
Recreational Vehicle Tax			175
16/20M Vehicle Tax			56
Commercial Vehicle Tax			148
Watercraft Tax			74
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	75,893	10,938
Resources Available:	0	75,893	30,938
Expenditures:			
2013 GO Bond Principal-Streets	0	20,000	20,000
2013 GO Bond Interest-Streets	0	11,500	11,300
2014 GO Bond Principal-Streets	0	20,000	20,000
2014 GO Bond Interest-Streets	0	4,393	3,893
Cash Basis Reserve (2018 column)			35,745
Miscellaneous			
Does miscellanous exceed 10% of Total E:			
Total Expenditures	0	55,893	90,938
Unencumbered Cash Balance Dec 31	0	20,000	XXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amoun	0	75,893	90,938
		Appropriated Balance	
	Total Expenditur	e/Non-Appr Balance	90,938
		Tax Required	60,000
De	linquent Comp Rate:	0.0%	0
		017 Ad Valorem Tax	60,000

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	(
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amoun	0	0	0
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	
		Tax Required	C
Del	inquent Comp Rate:	0.0%	
	Amount of 20	017 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	55,050	63,154	78,194
Receipts:		20.040	19,950
State of Kansas Gas Tax	19,669	20,040	19,930
County Transfers Gas	0	0	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,669	20,040	19,950
Resources Available:	74,719	83,194	98,144
Expenditures:		5,000	50,000
Street Repair & Maint.	11,565	5,000	30,000
			48,144
Cash Forward (2018 column)	4		40,144
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		5,000	98,144
Total Expenditures	11,565		
Unencumbered Cash Balance Dec 31	63,154		
2016/2017/2018 Budget Authority Amoun	83,084	89,140	98,144

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2016	Estimate for 2017	Year for 2018
Special Equipment		42,115	55,115
Unencumbered Cash Balance Jan 1	45,916	72,113	22,112
Receipts:	0	5,000	5,000
Tfr From Water Fund	0	5,000	5,000
Tfr from Sewer Fund	0		10,000
Tfr from General Fund	0	10,000	3,000
Nex Tech	3,276	3,000	3,000
Interest on Idle Funds		0	
Miscellaneous	1,500	U	
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule	22,000	23,000
Total Receipts	4,776	23,000	
Resources Available:	50,692	65,115	78,115
Expenditures:			10,000
Capital Outlay	0	0	10,000
Maintenance Tools	8,577	10,000	10,000
2016 Ford F250	0	0	30,000
Cash Forward (2018 column)			28,115
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		45.555	70 116
Total Expenditures	8,577	VII.124 4.1474	78,115
Unencumbered Cash Balance Dec 31	42,115		70.117
2016/2017/2018 Budget Authority Amoun	71,326	81,916	78,11:

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Park & Recreation	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	6,929	12,106	13,014
Receipts:			- 104
Local Alcoholic Liquor	2,476	2,108	2,496
Interest on Idle Funds			0
Miscellaneous	3,942	0	U
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	6,418	2,108	2,496
Resources Available:	13,347	14,214	15,510
Expenditures:			
Commodities	1,241	0	0
Park Improvements	0	1,200	5,000
Cash Forward (2018 column)			10,510
Miscellaneous	D		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,241	1,200	15,510
Unencumbered Cash Balance Dec 31	12,106		0
2016/2017/2018 Budget Authority Amoun	6,555	10,048	15,510

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan I	125,035	135,910	129,328
Receipts:			
Sewer Collections	94,486	97,000	100,000
Interest on Idle Funds	115	200	200
	0	400	400
Miscellaneous	U	100	.100
Does miscellaneous exceed 10% Total Red	94,601	97,600	100,600
Total Receipts	219,636	233,510	229,928
Resources Available:	219,030	255,510	227,720
Expenditures:		40.000	50,000
Personal Services	51,520	48,000	50,000
Contractual	11,992	27,000	27,000
Commodities	1,252	5,000	5,000
Capital Outlay	0	0	10,000
Tfr to Special Equipment	0	5,000	5,000
Revolving Loan Principal	14,003	14,423	14,856
Revolving Loan Interest	4,959	4,539	4,106
Sewer House	0	0	15,000
Cash Forward (2018 column)			98,746
Miscellaneous	0	220	220
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	83,726	104,182	229,928
Unencumbered Cash Balance Dec 31	135,910	129,328	0
2016/2017/2018 Budget Authority Amoun	209,249	212,453	229,928

FUND PAGE FOR FUNDS WITH NO TAX LEVY

FUND PAGE FOR FUNDS WITH NO 17	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2016	Estimate for 2017	Year for 2018
Water	197,743	158,050	148,978
Unencumbered Cash Balance Jan 1	197,743	150,050	
Receipts:	117,039	136,000	142,000
User Fees	117,039	1,700	1,700
Meter Hookup/Connection	0	900	900
Sales Tax	53,690	0	0
Trash Collection		0	0
Water Line Project- Debt Proceeds	115,000	0	0
Interest on Idle Funds	132	150	150
Miscellaneous	2,976	150	130
Does miscellaneous exceed 10% Total Rec		120 770	144,750
Total Receipts	288,837	138,750	293,728
Resources Available:	486,580	296,800	293,728
Expenditures:		50,000	£2,000
Personal Services	51,521	50,000	52,000 33,000
Contractual	37,379	33,000	
Commodities	55,940	35,000	35,000
Capital Outlay	0	0	5,000
Bobcat Excavator Down Payment	. 0	0	5,100
First Street Water Line Lease Purchase Pay	23,221	23,222	25,331
Trash Hauling	45,469	0	0
Tfr to Special Equipment	0	5,000	5,000
Water Line Project - Contractual Services	80,278	0	0
Water Line Project - Commodities	34,722	0	0
Cash Forward (2018 column)			131,697
Miscellaneous	0	1,600	1,600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	328,530		293,728
Unencumbered Cash Balance Dec 31	158,050		C
2016/2017/2018 Budget Authority Amoun	407,036	331,533	293,728

Adopted	Budget
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Trash	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	10,000
Receipts:			
Trash Collection	0	56,000	56,000
Interest on Idle Funds			
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	56,000	56,000
Resources Available:	0	56,000	66,000
Expenditures:			
Trash Hauling	0	46,000	48,200
Cash Forward (2018 column)			17,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		46,000	CC 000
Total Expenditures	0	46,000	66,000
Unencumbered Cash Balance Dec 31	0	10,000	66,000
2016/2017/2018 Budget Authority Amoun	0	56,000	66,000

THE ISSUE TO A	CE EOD	FUNDS WITH	LONE	AX I	EVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	154,300	6,415	56,415
Receipts:			
Grant Proceeds	300,529	50,000	0
Trf from General Fund	6,066	0	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Red			
Total Receipts	306,595	50,000	20,000
Resources Available:	460,895	56,415	76,415
Expenditures:			
First Street Grant Expenses	454,480	0	56,415
Water Tower/System	0	0	20,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	454,480	0	76,415
Unencumbered Cash Balance Dec 31	6,415		76.415
2016/2017/2018 Budget Authority Amoun	6,416	0	76,415

See Tab A

#### Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget Year for 2018
0	Actual for 2016	Estimate for 2017	A STATE OF THE PARTY OF THE PAR
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		and the second second	
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amoun	0	0	0

#### NOTICE OF BUDGET HEARING

The governing body of

#### City of Canton, Kansas

will meet on August 9, 2017 at 6:30 PM at City Hall, Canton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office, Canton, KS and will be available at this hearing.

#### **BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actua	l for 2016	Current Year Estim	ate for 2017	Propose	ed Budget for 2018	
		Actual		Actual	Budget Authority	Amount of 2017	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	392,484	47.190	388,130	29.885	681,515	139,573	34.406
Debt Service			55,893	19.311	90,938	60,000	14.790
		1					
					-		
Special Highway	11,565		5,000		98,144		
Special Equipment	8,577		10,000		78,115		
Special Park & Recreation	1,241		1,200		15,510		
Sewer	83,726		104,182		229,928		
Water	328,530		147,822		293,728		
Trash			46,000		66,000		
Capital Improvement	454,480				76,415		
Totals	1,280,603	47.190	758,227	49.196	1,630,293		49.196
Less: Transfers	6,066		20,000		40,000		
Net Expenditure	1,274,537		738,227		1,590,293		
Total Tax Levied	183,312	[	193,340		xxxxxxxxxxxxxx		
Assessed			NO SENCERO SELL VI		55 (2002)204 (HEAD)4		
Valuation	3,884,523	Į	3,930,046		4,056,693	]	
Outstanding Indebtedness,							
January 1,	2015	r	2016		2017	1	
G.O. Bonds	718,000		680,000		640,000	-	
Revenue Bonds	0		0		0	-	
Other	183,480		169,885		155,882 95,577	1	
Lease Purchase Principal Total	0 901,480		849,885		891,459	1	
50000000		L	047,003		071,437	1	
*Tax rates are expressed in n	HHIS						

Tax rates are expressed in mills

Linda Klatt	
City Official Title:	City Clerk



To Management of the City of Canton P.O. Box 476 Canton, Kansas 67428

Management is responsible for the accompanying projection of the City of Canton, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the City of Canton's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The accompanying projection and this report are intended solely for the information and use of the City of Canton. the State of Kansas Department of Administration and the respective County Clerk in which the City of Canton resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC McPherson, KS

Swindoll, Janzen, Hawk & Loyd, LLC

July 10, 2017

sihl.com

### SUMMARY OF SIGNIFICANT ASSUMPTIONS

# Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 10, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

# Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

- 1. Receipts and expenditures are received and spent as predicted (hypothetical).
- 2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
- 3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
- There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

# AFFIDAVIT OF PUBLICATION

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Published in The McPherson Sentinel Sat. July 15, 2017. (1105)	Sentinel Sat.	July 15, 2	017. (1105)					Total Am

STATE OF KANSAS, COUNTY OF MCREERSON, 28
Barbara Horl

Being first duly sworn, deposes and says: That she is Circulation Manager of the

# The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in and of general circulation in McPhenson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and unbromptedly in said county and state for a poriod of more than five years prior to the first publication of said notice; and has been aduttted at the post office of MoPherson, Kansas in said County as second class matter.

Nat the attached notice is a true copy thereof and was published in the regular and entire issue of each newspaper to:

JULY 18,2017

osequent publications being made on the following dates:

Sarbara Her Sayor July 2017
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My commission expires: September 05, 2017

Total Amount of Publication \$ \22.85

Description:

Notice of Budget Herring City of Canton, KS Budget Summory